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REMARKS

By this amendment all claims in the application have been cancelled and replaced by a new claims 28-36. No new matter has been entered. Reconsideration and allowance of the claims are respectfully requested in view of the foregoing amendments and the following remarks.

All previously presented claims have been cancelled in favor of a new set of claims (claims 28-36) for clarity reasons. New independent claim 28 replaces former independent claim 25 and includes only minor changes. The last phrase of former claim 25 has been deleted. A new phrase has been added to new claim 28 further qualifying the back rest supporting structure.

Dependent claims 29, 31, 32, 34, 35, and 36 provided in the present amendment are respectively the same as former claims 26, 9, 10, 27, 11 and 12.

Regarding Office Action Paragraph 1 – Rejection under 35 USC 101

The rejection is moot in view of the new claims submitted herewith.

Regarding Office Action Paragraph 2 – Rejection under 35 USC 103

The rejection is moot in view of the new claims submitted herewith.

Conclusion

In view of the above amendments and remarks, Applicants respectfully submit that all of the currently pending claims are believed to be allowable, and that the entire application is in condition for allowance.

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Should the Examiner believe that anything further is desirable to place the application in better condition for allowance, the Examiner is invited to contact the undersigned at the telephone number listed below.

Respectfully submitted,



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